



**SB20 Sales and Use Tax - Tax-Free Period - Spring School Shopping  
Budget and Taxation Committee  
January 19, 2023**

**Position: Favorable**

**Background:** SB20 would establish a tax-free period in March of each year for Spring school shopping.

**Comments:** The Maryland Retailers Association (MRA) strongly supports the establishment of an annual sales tax holiday for Spring school shopping in March. Periods of sales tax exemption provide powerful promotional opportunities for businesses in Maryland and provide relief to many families with carefully planned budgets. These tax-free weeks encourage consumers to shop at local brick-and-mortar stores, supporting businesses that employ Marylanders and are invested in their communities. Exempting clothing, shoes, and backpacks from the sales tax for a full week in the Spring will provide households with an opportunity to save money on necessary purchases for a new season in addition to the tax-free week in August.

MRA has historically partnered with the Office of the Comptroller to promote the annual back-to-school tax-free week in August and Shop Energy Weekend in February and would continue that collaboration to ensure the success of an additional tax-free period in March.

Thank you for your consideration. We would urge the Committee's favorable vote on SB20.